GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Exemption of certain class of registered persons capturing dynamic QR code and the date for implementation of QR Code to be extended to 01.10.2020– Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No.142, **Dated:15-05-2020.**

Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) G.O.Ms.No. 33, Revenue (Commercial Taxes-II) Department, Dated 06-02-2020.
3) Notification No. 14/2020 - Central Tax, Department of Revenue, Ministry of Finance, Government of India, Dated:21-03-2020.
4) From the Chief Commissioner of State Tax, A.P., Letter No.CCW/ GST/74/ 2015, dated:31-03-2020.

** ** **

ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated: 15-05-2020.

NOTIFICATION

In exercise of the powers conferred by the sixth proviso to rule 46 of the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, and in supersession of the notification issued in the G.O.Ms.No. 33, Revenue (Commercial Taxes-II) Department, Dated 06-02-2020, except as respects things done or omitted to be done before such supersession, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall come into force from the 1st day of October, 2020.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to: The Director General, General Administration (Vigilance &

Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.

The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).

The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).

The Law (H) Department

Sf/Sc.

// FORWARDED:: BY ORDER //

SECTION OFFICER